

Federal Supplementary Medical Insurance Trust Fund

20X8004

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Federal Supplementary Medical Insurance Trust Fund

20X8004

Noteworthy News

1. There are no Noteworthy News items for September 2007.

**Federal Supplementary Medical Insurance Trust Fund
20X8004**

Trial Balance

August 31, 2007 Through September 30, 2007

Preliminary

RUN DATE: 10/04/07

RUN TIME: 11:11:24

| GENERAL LEDGER ACCOUNT | | BEGINNING BALANCE | TOTAL DEBITS | TOTAL CREDITS | ENDING BALANCE |
|------------------------|---------------------------------------|---------------------------|--------------------------|--------------------------|---------------------------|
| ASSETS | | | | | |
| 1010 | CASH | 136,335,934.01 | 18,307,774,509.37 | 18,306,435,881.48 | 137,674,561.90 |
| 1340 | ACCRUED INCOME RECEIVABLE | 311,245,838.07 | 176,333,077.61 | 7,648,701.26 | 479,930,214.42 |
| 1610 | PRINCIPAL ON INVESTMENTS | 46,780,174,000.00 | 4,023,395,000.00 | 11,555,556,000.00 | 39,248,013,000.00 |
| | TOTAL ASSETS | 47,227,755,772.08 | 22,507,502,586.98 | 29,869,640,582.74 | 39,865,617,776.32 |
| LIABILITIES | | | | | |
| 2150 | LIABILITY FOR ALLOCATION | 18,996,710,220.94 | 11,154,638,348.69 | 10,883,309,388.75 | 18,725,381,261.00 |
| 2155 | EXPENDITURE TRANSFER PAY | 2,040,121,895.18 | 569,734,596.88 | 8,674,668.00 | 1,479,061,966.30 |
| | TOTAL LIABILITIES | 21,036,832,116.12 | 11,724,372,945.57 | 10,891,984,056.75 | 20,204,443,227.30 |
| | TOTAL NET ASSETS | 26,190,923,655.96 | 34,231,875,532.55 | 40,761,624,639.49 | 19,661,174,549.02 |
| CAPITAL | | | | | |
| 3310 | PRIOR UNDISTRIBUTED INC | 11,030,296,713.52 | 0.00 | 0.00 | 11,030,296,713.52 |
| | TOTAL CAPITAL | 11,030,296,713.52 | 0.00 | 0.00 | 11,030,296,713.52 |
| INCOME | | | | | |
| 5311 | INTEREST ON INVESTMENTS | 1,898,808,991.29 | 7,648,701.26 | 192,649,146.28 | 2,083,809,436.31 |
| 5600 | GIFTS | 20,061.40 | 0.00 | 0.00 | 20,061.40 |
| 5750 | FEDERAL MATCHING | 135,151,514,650.84 | 1,663,307,373.58 | 4,333,669,934.09 | 137,821,877,211.35 |
| 5750 | REIMBURSE UNION ACTIVITY | 766,765.47 | 0.00 | 0.00 | 766,765.47 |
| 5750 | TRANSFERS IN-TRANSITIONAL ASSIST B | (1,442,521.86) | 0.00 | 11,257,368.78 | 9,814,846.92 |
| 5750 | FED CONTR ADMIN COSTS - RX ACCOUNT | 952,620,396.32 | 529,921.00 | 64,695,109.94 | 1,016,785,585.26 |
| 5750 | FED CONTR BENEFITS - RX ACCOUNT | 40,066,668,686.97 | 0.00 | 265,916,519.69 | 40,332,585,206.66 |
| 5760 | CMS INTERFUND INT PMT | (2,290,702.00) | 0.00 | 0.00 | (2,290,702.00) |
| 5900 | OTHER INCOME | 14,782,025.84 | 0.00 | 1,243,148.00 | 16,025,173.84 |
| 5900 | PREMIUMS COLLECTED - AGED | 38,298,242,020.66 | 553,436,643.45 | 801,267,335.14 | 38,546,072,712.35 |
| 5900 | PREMIUMS COLLECTED - DISABLED | 6,614,281,205.81 | 16,123.30 | 576,145,643.50 | 7,190,410,726.01 |
| 5900 | PREMIUMS COLLECTED - RX DRUG | 1,628,078,585.83 | 793.36 | 1,979.79 | 1,628,079,772.26 |
| 5900 | PAYMENTS FROM STATES - RX ACCOUNT | 6,448,280,938.76 | 0.00 | 529,174,333.80 | 6,977,455,272.56 |
| 5900 | BASIC PREMIUMS MEDICARE ADVANTAGE | 66,556,615.11 | 0.00 | 0.00 | 66,556,615.11 |
| | TOTAL INCOME | 231,136,887,720.44 | 2,224,939,555.95 | 6,776,020,519.01 | 235,687,968,683.50 |
| EXPENSES | | | | | |
| 5760 | SSA LAE ANNUAL | 794,760,894.70 | 47,948,741.00 | 47,948,741.00 | 794,760,894.70 |
| 5760 | SSA LAE NO YEAR | 12,978,705.80 | 15,173,912.00 | 15,173,912.00 | 12,978,705.80 |
| 5760 | SALARIES & EXPENSES - CMS | 1,654,718,531.18 | 126,220,297.13 | 151,927,124.88 | 1,629,011,703.43 |
| 5760 | SALARIES & EXPENSES - OS | 33,339,240.00 | 0.00 | 0.00 | 33,339,240.00 |
| 5760 | PAYMENT ASSESSMENT COMMISSION | 4,026,528.00 | 0.00 | 0.00 | 4,026,528.00 |
| 5760 | RAILROAD RETIREMENT BOARD EXPENSE | 5,853,378.00 | 500,000.00 | 0.00 | 6,353,378.00 |
| 5760 | MEDICAID PART B PREMIUM EXP | 355,001,346.00 | 367,349,336.00 | 358,674,668.00 | 363,676,014.00 |
| 5760 | DOWNWARD ADJUSTMENT - SSA LAE ANNUAL | (167,846,159.51) | 0.00 | 0.00 | (167,846,159.51) |
| 5760 | SSA INTERFUND INT PMT TO SSA GF | 4,096,245.13 | 0.00 | 0.00 | 4,096,245.13 |
| 5765 | TRANSFERS OUT - BENEFIT PAYMENTS, CMS | 165,462,999,999.88 | 22,053,655,437.68 | 11,174,655,437.68 | 176,341,999,999.88 |
| 5765 | TRANSFER TO TRANSITIONAL ASSISTANCE | (5,001,346.00) | 11,257,368.78 | 11,257,368.78 | (5,001,346.00) |
| 5765 | TRANSITIONAL ASSISTANCE-ADMIN EXP | 0.00 | 79,573.41 | 79,573.41 | 0.00 |
| 5765 | FSMI CHARGES FOR RX ADMIN | 0.00 | 616,315.85 | 616,315.85 | 0.00 |
| 5765 | TRANS OUT BEN PMTS - RX ACCOUNT | 48,795,847,352.32 | 265,916,519.69 | 0.00 | 49,061,763,872.01 |
| 5765 | RX ACCT ADMIN - NONSTARTUP | 1,179,623,804.81 | 64,695,109.94 | 64,695,109.94 | 1,179,623,804.81 |
| 5765 | MEDICARE ADVANTAGE STABILIZATION | 7,306,263.73 | 4,309,388.75 | 0.00 | 11,615,652.48 |
| 6100 | TREASURY ADMIN EXPENSE - BPD | 145,600.96 | 12,083.31 | 0.00 | 157,684.27 |
| 6100 | MEDICARE REFUNDS | (2,161,589,607.00) | 0.00 | 51,875,762.00 | (2,213,465,369.00) |
| | TOTAL EXPENSE | 215,976,260,778.00 | 22,957,734,083.54 | 11,876,904,013.54 | 227,057,090,848.00 |
| | TOTAL EQUITY | 26,190,923,655.96 | 25,182,673,639.49 | 18,652,924,532.55 | 19,661,174,549.02 |
| | BALANCE | 0.00 | 59,414,549,172.04 | 59,414,549,172.04 | 0.00 |

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account

20X80041

Trial Balance

August 31, 2007 Through September 30, 2007

Preliminary

RUN DATE: 10/04/07

RUN TIME: 11:11:24

| GENERAL LEDGER ACCOUNT | BEGINNING BALANCE | TOTAL DEBITS | TOTAL CREDITS | ENDING BALANCE |
|---|---------------------------|-------------------------|-------------------------|---------------------------|
| ASSETS | | | | |
| 1010 CASH | 62,877,615.35 | 860,318,865.08 | 847,270,343.99 | 75,926,136.44 |
| 1340 ACCRUED INCOME RECEIVABLE | 0.00 | 615,323.16 | 0.00 | 615,323.16 |
| 1610 PRINCIPAL ON INVESTMENTS | 0.00 | 516,128,000.00 | 1,000.00 | 516,127,000.00 |
| TOTAL ASSETS | 62,877,615.35 | 1,377,062,188.24 | 847,271,343.99 | 592,668,459.60 |
| LIABILITIES | | | | |
| 2150 LIABILITY FOR ALLOCATION | 3,238,309,555.12 | 64,165,188.94 | 0.00 | 3,174,144,366.18 |
| TOTAL LIABILITIES | 3,238,309,555.12 | 64,165,188.94 | 0.00 | 3,174,144,366.18 |
| TOTAL NET ASSETS | (3,175,431,939.77) | 1,441,227,377.18 | 847,271,343.99 | (2,581,475,906.58) |
| CAPITAL | | | | |
| 3310 PRIOR UNDISTRIBUTED INC | (2,193,630,007.14) | 0.00 | 0.00 | (2,193,630,007.14) |
| TOTAL CAPITAL | (2,193,630,007.14) | 0.00 | 0.00 | (2,193,630,007.14) |
| INCOME | | | | |
| 5311 INTEREST ON INVESTMENTS | 15,437,805.62 | 0.00 | 615,324.02 | 16,053,129.64 |
| 5750 FED CONTR ADMIN COSTS - RX ACCOUNT | 952,620,396.32 | 529,921.00 | 64,695,109.94 | 1,016,785,585.26 |
| 5750 FED CONTR BENEFITS - RX ACCOUNT | 40,066,668,686.97 | 0.00 | 265,916,519.69 | 40,332,585,206.66 |
| 5900 PREMIUMS COLLECTED - RX DRUG | 1,628,078,585.83 | 793.36 | 1,979.79 | 1,628,079,772.26 |
| 5900 PAYMENTS FROM STATES - RX ACCOUNT | 6,448,280,938.76 | 0.00 | 529,174,333.80 | 6,977,455,272.56 |
| TOTAL INCOME | 49,111,086,413.50 | 530,714.36 | 860,403,267.24 | 49,970,958,966.38 |
| EXPENSES | | | | |
| 5760 SSA LAE ANNUAL | 117,417,189.00 | 0.00 | 0.00 | 117,417,189.00 |
| 5765 TRANS OUT BEN PMTS - RX ACCOUNT | 48,795,847,352.32 | 265,916,519.69 | 0.00 | 49,061,763,872.01 |
| 5765 RX ACCT ADMIN - NONSTARTUP | 1,179,623,804.81 | 64,695,109.94 | 64,695,109.94 | 1,179,623,804.81 |
| TOTAL EXPENSE | 50,092,888,346.13 | 330,611,629.63 | 64,695,109.94 | 50,358,804,865.82 |
| TOTAL EQUITY | (3,175,431,939.77) | 331,142,343.99 | 925,098,377.18 | (2,581,475,906.58) |
| BALANCE | 0.00 | 1,772,369,721.17 | 1,772,369,721.17 | 0.00 |

Federal Supplementary Medical Insurance Trust Fund
20X8004
Balance Sheet
September 30, 2007

Preliminary

ASSETS

Undisbursed Balances

| | | |
|--------------------------------|-------------------|----------------|
| Funds Available for Investment | \$ 137,674,561.90 | |
| | \$ | 137,674,561.90 |

Receivables

| | | |
|---------------------|-------------------|----------------|
| Interest Receivable | \$ 479,930,214.42 | |
| | \$ | 479,930,214.42 |

Investments

| | | |
|----------------------------|----------------------|-------------------|
| 1 Principal On Investments | \$ 39,248,013,000.00 | |
| | \$ | 39,248,013,000.00 |

| | | |
|---------------------|----|--------------------------|
| TOTAL ASSETS | \$ | 39,865,617,776.32 |
|---------------------|----|--------------------------|

LIABILITIES & EQUITY

Liabilities

| | | |
|----------------------------|----------------------|-------------------|
| 2 Payable For Transfers | \$ 18,725,381,261.00 | |
| 3 Expenditure Transfer Pay | 1,479,061,966.30 | |
| | \$ | 20,204,443,227.30 |

Equity

| | | |
|-------------------|----------------------|-------------------|
| Beginning Balance | \$ 11,030,296,713.52 | |
| Net Change | 8,630,877,835.50 | |
| | \$ | 19,661,174,549.02 |

| | | |
|-------------------------------|----|--------------------------|
| TOTAL LIABILITY/EQUITY | \$ | 39,865,617,776.32 |
|-------------------------------|----|--------------------------|

Footnotes:

1 Details about principal holdings and investment transaction data can be viewed at
<http://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

2 Includes CMS's Benefit Payment accrual of \$15,443,486,499.33, the CMS Transitional Assistance Benefit Payment accrual of \$2,027,168.81, the Transitional Assistance Admin. accrual of \$31,427,028.52 the FSMI Charges for RX Acct Admin accrual of \$62,680,545.68, the RX Acct Admin - Nonstartup accrual of \$250,117,151.98, the RX Acct Benefit Payment accrual of \$2,924,027,214.20 and the Medicare Advantage Stabilization accrual of \$11,615,652.48. The RX Account Admin. accrual is covered by an annual appropriation from the General Fund.

3 Includes CMS's Salaries & Expenses accrual of \$1,251,402,050.12, SSA's LAE accrual of \$222,658,570.18 and Medicaid Part B accrual of \$5,001,346.00.

Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account
20X80041
Balance Sheet
September 30, 2007

Preliminary

ASSETS

Undisbursed Balances

| | | | |
|--------------------------------|------------------|--|---------------|
| Funds Available for Investment | \$ 75,926,136.44 | | |
| | \$ | | 75,926,136.44 |

Receivables

| | | | |
|---------------------|---------------|--|------------|
| Interest Receivable | \$ 615,323.16 | | |
| | \$ | | 615,323.16 |

Investments

| | | | |
|----------------------------|-------------------|--|----------------|
| 1 Principal On Investments | \$ 516,127,000.00 | | |
| | \$ | | 516,127,000.00 |

| | | |
|---------------------|-----------|-----------------------|
| TOTAL ASSETS | \$ | 592,668,459.60 |
| | | 592,668,459.60 |

LIABILITIES & EQUITY

Liabilities

| | | | |
|-------------------------|---------------------|--|------------------|
| 2 Payable For Transfers | \$ 3,174,144,366.18 | | |
| | \$ | | 3,174,144,366.18 |

Equity

| | | | |
|-------------------|-----------------------|--|--------------------|
| Beginning Balance | \$ (2,193,630,007.14) | | |
| Net Change | \$ (387,845,899.44) | | |
| | \$ | | (2,581,475,906.58) |

| | | |
|-------------------------------|-----------|-----------------------|
| TOTAL LIABILITY/EQUITY | \$ | 592,668,459.60 |
| | | 592,668,459.60 |

Footnotes:

1 Details about principal holdings and investment transaction data can be viewed at
<http://www.treasurydirect.gov/govt/reports/fip/acctstmt/acctstmt.htm>

2 Includes Benefit Payment accrual of \$2,924,027,214.20 and an Administrative Expense accrual of \$250,117,151.98. The Administrative Expense accrual is covered by an annual appropriation from the General Fund.

**Federal Supplementary Medical Insurance Trust Fund
20X8004**

**Income Statement
October 1, 2006 Through September 30, 2007**

Preliminary

RECEIPTS

| | Current Month | Year-To-Date |
|--|----------------------------|------------------------------|
| Revenue | | |
| Federal Matching | \$ 2,670,362,560.51 | \$ 137,821,877,211.35 |
| Fed Contr Benefits - RX Account | 265,916,519.69 | 40,332,585,206.66 |
| Fed Contr Admin Costs - RX Account | 64,165,188.94 | 1,016,785,585.26 |
| Basic Premiums Medicare Advantage | 0.00 | 66,556,615.11 |
| Gifts | 0.00 | 20,061.40 |
| Other Income | 1,243,148.00 | 16,025,173.84 |
| Premiums Collected - Aged | 247,830,691.69 | 38,546,072,712.35 |
| Premiums Collected - Disabled | 576,129,520.20 | 7,190,410,726.01 |
| Premiums Collected - RX Drug | 1,186.43 | 1,628,079,772.26 |
| Payments From States - RX Account | 529,174,333.80 | 6,977,455,272.56 |
| Reim Union Activity | 0.00 | 766,765.47 |
| CMS Interfund Int Pmt | 0.00 | (2,290,702.00) |
| Transfers In-Transitional Assist Ben Pmt | 11,257,368.78 | 9,814,846.92 |
| Gross Revenue | \$ 4,366,080,518.04 | \$ 233,604,159,247.19 |
| Investment Income | | |
| 1 Interest on Investments | \$ 185,000,445.02 | \$ 2,083,809,436.31 |
| Subtotal Investment Income | \$ 185,000,445.02 | \$ 2,083,809,436.31 |
| Net Receipts | \$ 4,551,080,963.06 | \$ 235,687,968,683.50 |

DISBURSEMENTS

| | | |
|---------------------------------------|------------------------------|------------------------------|
| Outlays | | |
| Railroad Retirement BOA | \$ 500,000.00 | \$ 6,353,378.00 |
| Salaries & Expenses - CMS | (25,706,827.75) | 1,629,011,703.43 |
| Salaries & Expenses - OS | 0.00 | 33,339,240.00 |
| SSA Interfund Int Pmt to SSA GF | 0.00 | 4,096,245.13 |
| SSA LAE Annual | 0.00 | 794,760,894.70 |
| SSA LAE No Year | 0.00 | 12,978,705.80 |
| Medicaid Part B Premium Expense | 8,674,668.00 | 363,676,014.00 |
| Payment Assessment Commission | 0.00 | 4,026,528.00 |
| Treasury Admin. Expense - BPD | 12,083.31 | 157,684.27 |
| Downward Adjustment - SSA LAE Annual | 0.00 | (167,846,159.51) |
| Total Outlays | \$ (16,520,076.44) | \$ 2,680,554,233.82 |
| NonExpenditure Transfers | | |
| FSMI Charges for RX Admin | \$ 0.00 | \$ 0.00 |
| RX Admin. Expense - Nonstartup | 0.00 | 1,179,623,804.81 |
| Transfers Out - Benefit Payments, CMS | 10,879,000,000.00 | 176,341,999,999.88 |
| Transfers to Transitional Assistance | 0.00 | (5,001,346.00) |
| Transitional Assistance-Admin Exp | 0.00 | 0.00 |
| Transfers Out Ben Pmts - RX Account | 265,916,519.69 | 49,061,763,872.01 |
| Medicare Advantage Stabilization | 4,309,388.75 | 11,615,652.48 |
| Total NonExpenditure Transfers | \$ 11,149,225,908.44 | \$ 226,590,001,983.18 |
| Offsetting Receipts | | |
| Medicare Refunds | \$ (51,875,762.00) | \$ (2,213,465,369.00) |
| Total Offsetting Receipts | \$ (51,875,762.00) | \$ (2,213,465,369.00) |
| Total Disbursements | \$ 11,080,830,070.00 | \$ 227,057,090,848.00 |
| NET INCREASE/(DECREASE) | \$ (6,529,749,106.94) | \$ 8,630,877,835.50 |

Footnotes:

1 Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.
Interest on Investments cash basis:

| | Current Month | Year-to-Date |
|--|----------------------|---------------------|
| | \$ 16,316,068.67 | \$ 1,988,272,395.39 |

**Federal Supplementary Medical Insurance Trust Fund - Prescription Drug Account
20X80041**

Income Statement

October 1, 2006 Through September 30, 2007

Preliminary

RECEIPTS

| | Current Month | Year-To-Date |
|------------------------------------|--------------------------|-----------------------------|
| Revenue | | |
| Fed Contr Benefits - RX Account | \$ 265,916,519.69 | \$ 40,332,585,206.66 |
| Fed Contr Admin Costs - RX Account | 64,165,188.94 | 1,016,785,585.26 |
| Premiums Collected - RX Drug | 1,186.43 | 1,628,079,772.26 |
| Payments From States - RX Account | 529,174,333.80 | 6,977,455,272.56 |
| Gross Revenue | \$ 859,257,228.86 | \$ 49,954,905,836.74 |
| Investment Income | | |
| 1 Interest on Investments | \$ 615,324.02 | \$ 16,053,129.64 |
| Subtotal Investment Income | \$ 615,324.02 | \$ 16,053,129.64 |
| Net Receipts | \$ 859,872,552.88 | \$ 49,970,958,966.38 |

DISBURSEMENTS

| | | |
|---------------------------------------|--------------------------|-----------------------------|
| Outlays | | |
| Transfers - LAE SSA Annual | \$ 0.00 | \$ 117,417,189.00 |
| Total Outlays | \$ 0.00 | \$ 117,417,189.00 |
| NonExpenditure Transfers | | |
| RX Acct Admin - Nonstartup | \$ 0.00 | \$ 1,179,623,804.81 |
| Trans Out Ben Pmts - RX Account | 265,916,519.69 | 49,061,763,872.01 |
| Total NonExpenditure Transfers | \$ 265,916,519.69 | \$ 50,241,387,676.82 |
| Total Disbursements | \$ 265,916,519.69 | \$ 50,358,804,865.82 |
| NET INCREASE/(DECREASE) | \$ 593,956,033.19 | \$ (387,845,899.44) |

Footnotes:

1 Interest on Investments is reported on the accrual basis. Includes interest collected, premium paid, and accrued interest purchased.

Interest on Investments cash basis:

| | Current Month | Year-to-Date |
|--|----------------------|---------------------|
| | \$ 0.86 | \$ 16,406,451.58 |

Federal Supplementary Medical Insurance Trust Fund
20X8004
Budget Reconciliation
September 30, 2007
Preliminary

Proprietary Accounts

| Security Number / Account Number | Title | M/D | Amount |
|-------------------------------------|---|----------|-----------------------------|
| N/A | Interest on Investments(Cash) | | 1,988,272,395.39 |
| 560001 | Gifts | | 20,061.40 |
| 575000 | Federal Matching | | 137,821,877,211.35 |
| 575010 | Reimburse Union Activities | | 766,765.47 |
| 575030 | Transfers In-Transitional Assistance Benefit Payments | | 9,814,846.92 |
| 590001 | Other Income | | 16,025,173.84 |
| 575039 | Fed Contr Benefits - RX Account | | 40,332,585,206.66 |
| 575038 | Fed Contr Admin Costs - RX Account | | 1,016,785,585.26 |
| 576027 | CMS Interfund Int Pmt | | (2,290,702.00) |
| 576028 | SSA Interfund Int Pmt to SSA GF | | (4,096,245.13) |
| 590003 | Premiums Collected Aged | | 38,546,072,712.35 |
| 590004 | Premiums Collected Disabled | | 7,190,410,726.01 |
| 590012 | Premiums Collected - RX Drug | | 1,628,079,772.26 |
| 590014 | Payments From States - RX Account | | 6,977,455,272.56 |
| 590015 | Basic Premiums Medicare Advantage | | 66,556,615.11 |
| 610011 | Medicare Refunds | | 2,213,465,369.00 |
| 411400 | Appropriated Trust Fund Receipts (Public Law 103296) | | 237,801,800,766.45 |
| 411400 | Less: Receipts Designated as Discretionary to Cover Discretionary Budget Authority | D | 3,835,376,538.75 |
| 411400 | Appropriated Trust Fund Receipts - Mandatory | M | 233,966,424,227.70 |
| | Transitional Assistance Benefit Pmt Payable | | (2,027,168.81) |
| | State Low Income Determinations | | 0.00 |
| | RX Acct Benefit Pmt Payable | | (2,924,027,214.20) |
| 412700 | Amts Approp F/Spec Treas Mgd Trust Fund - Payable | M | (2,926,054,383.01) |
| | FSMI Charges for RX Admin | | (62,680,545.68) |
| | RX Admin. Expense - Nonstartup | | (250,117,151.98) |
| | Transitional Assistance - Administrative Expense | | (31,427,028.52) |
| 412700 | Amts Approp F/Spec Treas Mgd Trust Fund - Payable | D | (344,224,726.18) |
| 576532 | Actual Transfers - Transitional Assistance Ben Pmts | | (9,814,846.92) |
| 576535 | Actual Transfers - State Low Income Determinations | | 0.00 |
| 576536 | Trans Out Ben Pmts - RX Account | | (49,061,763,872.01) |
| 412900 | Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out | M | (49,071,578,718.93) |
| 576534 | FSMI Charges for RX Admin | | (18,587,394.07) |
| 576538 | RX Admin. Expense-Nonstartup | | (1,004,541,725.26) |
| 576533 | Actual Transfers - Transitional Assistance-Admin Exp | | (9,780,314.62) |
| 412900 | Amts Approp F/Spec Treas Mgd Trust Fund - Transfers Out | D | (1,032,909,433.95) |
| | CMS Benefit Pymt Payable | | (15,443,486,499.33) |
| 416600 | Treasury-Managed Trust Fund Distrib of Realized Auth-To be Trans | M | (15,443,486,499.33) |
| 576501 | Actual Transfers - CMS Benefit Pyrmts | | (179,060,043,527.97) |
| 416700 | Treasury-Managed Trust Fund Distrib of Realized Auth-Transferred | M | (179,060,043,527.97) |
| 576545 | Medicare Advantage Stabilization | | (11,615,652.48) |
| 417200 | Nonallocation Transfers of Invested Balances - Payable | M | (11,615,652.48) |
| 576001 | SSA LAE Annual-Payable | | (376,240,842.68) |
| 576002 | SSA No Year-Payable | | (14,263,887.01) |
| 576009 | SSA LAE Multi Year-Payable | | 0.00 |
| 576003 | Salaries & Expenses - CMS Payable | | (1,531,354,156.82) |
| 576016 | Medicaid Part B Premium Payable | | (5,001,346.00) |
| 576020 | OIG Oversight Payable | | 0.00 |
| 490100 | Delivered Orders - Obligations Unpaid | | (1,926,860,232.51) |
| | Downward Adjustment SSA LAE Annual | | 167,846,159.51 |
| | Downward Adjustment Salaries & Expenses - CMS Payable | | 279,952,106.70 |
| 497100 | Downward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries | | 447,798,266.21 |
| | Downward Adjustment SSA LAE Annual | | (167,846,159.51) |
| | Downward Adjustment Salaries & Expenses - CMS Payable | | (279,952,106.70) |
| 432000 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | | (447,798,266.21) |

| | | | | | |
|--|---|---|-------------------------|----------------------------|--|
| 438400 | Temporary Reduction Returned by Appropriation | | | (91,499,519.53) | |
| | Less entry to bring authority rescinded in prior year forward as current year authority | | | 91,499,519.53 | |
| | | D | | <u>0.00</u> | |
| 576001 | Actual Cash SSA LAE Annual Expenditures | | (774,529,624.00) | D | |
| 576002 | Actual Cash SSA LAE No Year Expenditures | | (24,278,151.00) | D | |
| 576003 | Actual Cash Salaries & Expenses - CMS Expenditures | | (1,193,479,021.82) | D | |
| 576004 | Actual Cash Salaries & Expenses - OS Expenditures | | (33,339,240.00) | D | |
| 576005 | Actual Cash Payment Assessment Commission Expend | | (4,026,528.00) | D | |
| 576008 | Actual Cash Railroad Retirement Board Expenditure | | (6,353,378.00) | M | |
| 610002 | Actual Cash Treasury Admin Expense - BPD Expenditure | | (157,684.27) | M | |
| 490200 | Delivered Orders - Obligations Paid | | | <u>(2,036,163,627.09)</u> | |
| 490200 | Less: Obligations Paid, Designated as Discretionary | D | | (1,992,286,796.82) | |
| 490200 | Delivered Orders - Obligations Paid - Mandatory | M | | <u>(43,876,830.27)</u> | |
| | Interest on Investments(Cash) | | 1,988,272,395.39 | | |
| 560001 | Gifts | | 20,061.40 | | |
| 575000 | Federal Matching | | 137,821,877,211.35 | | |
| 575010 | Reimburse Union Activities | | 766,765.47 | | |
| 575030 | Transfers In-Transitional Assistance Benefit Payments | | 9,814,846.92 | | |
| 590001 | Other Income | | 16,025,173.84 | | |
| 575039 | Fed Contr Benefits - RX Account | | 40,332,585,206.66 | | |
| 575038 | Fed Contr Admin Costs - RX Account | | 1,016,785,585.26 | | |
| 576027 | CMS Interfund Int Pmt | | (2,290,702.00) | | |
| 590003 | Premiums Collected Aged | | 38,546,072,712.35 | | |
| 590004 | Premiums Collected Disabled | | 7,190,410,726.01 | | |
| 590012 | Premiums Collected - RX Drug | | 1,628,079,772.26 | | |
| 590014 | Payments From States - RX Account | | 6,977,455,272.56 | | |
| 590015 | Basic Premiums Medicare Advantage | | 66,556,615.11 | | |
| 576501 | Transfers Out-CMS Benefit Pymts | | (176,341,999,999.88) | M | |
| 576532 | Transfer to Transitional Assistance | | 5,001,346.00 | M | |
| 576538 | RX Acct Admin - Nonstartup | | (1,179,623,804.81) | D | |
| 576536 | Trans Out Ben Pmts - RX Account | | (49,061,763,872.01) | M | |
| 576545 | Medicare Advantage Stabilization | | (11,615,652.48) | M | |
| 576001 | ** SSA LAE Annual | | (794,760,894.70) | | |
| 576002 | ** SSA LAE No Year | | (12,978,705.80) | | |
| 576003 | ** Salaries & Expenses - CMS | | (1,908,963,810.13) | D | |
| 576004 | Salaries & Expenses - OS | | (33,339,240.00) | D | |
| 576005 | Payment Assessment Commission Exp | | (4,026,528.00) | D | |
| 576008 | Railroad Retirement Board Exp | | (6,353,378.00) | M | |
| 576016 | Medicaid Part B Premium Exp | | (363,676,014.00) | M | |
| 576028 | SSA Interfund Int Pmt to SSA GF | | (4,096,245.13) | | |
| 610002 | Treasury Admin Expense - BPD | | (157,684.27) | M | |
| 610011 | Medicare Refunds | | 2,213,465,369.00 | | |
| | Rescinded Amount to close 4384 | | 91,499,519.53 | | |
| | New Budget Authority | | 1,454,646,891.47 | | |
| 462000 | Other Funds Available for Commit/Oblig | | | <u>(9,633,688,939.37)</u> | |
| 415700 | Auth Made Avail from Receipt or Approp Balances Previously Precluded from Oblig | M | | <u>1,454,646,891.47</u> | |
| 420100 | Total Actual Resources - Collected | | | <u>33,143,256,771.39</u> | |
| 439700 | Receipts and Approps Temp Preci from Oblig (Public Law 103296) | M | | <u>(10,554,404,020.49)</u> | |
| Assets | | | | | |
| 1010 | Fund Balance with Treasury | | 137,674,561.90 | | |
| 1610 | Principal on Investments | | 39,248,013,000.00 | | |
| 2150 | Other Payables | | (18,725,381,261.00) | | |
| 2155 | Expenditure Transfer Pay | | (1,479,061,966.30) | | |
| | Total Assets | | | <u>19,181,244,334.60</u> | |
| Edit Check (Total Assets = 415700+432000+435700+438200+439700+462000) | | | | <u>(19,181,244,334.60)</u> | |
| | | | | 0.00 | |

Federal Supplementary Medical Insurance Trust Fund
20X8004
FACTS II Adjusted Trial Balance Report
September 30, 2007

Preliminary

| <u>SGL Account</u> | <u>SGL Account Name</u> | <u>B/E</u> | <u>M/D</u> | <u>B/N</u> | <u>Amount</u> |
|------------------------|---|------------|------------|------------|----------------------|
| 1010 | Fund Balance With Treasury | E | | | \$137,674,561.90 |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of Public Deb | B | | | 33,060,991,000.00 |
| 1610 | Investments in U.S. Treasury Securities Issued by the Bureau of Public Deb | E | | | 39,248,013,000.00 |
| 4114 | Appropriated Trust Fund Receipts | E | M | | 233,966,424,227.70 |
| 4114 | Appropriated Trust Fund Receipts | E | D | | 3,835,376,538.75 |
| 4382 | Temporary Reduction - New Budget Authority | E | D | | 0.00 |
| 4127 | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable | B | M | | (2,940,870,575.93) |
| 4127 | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable | B | D | | (197,510,355.32) |
| 4127 | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable | E | M | | (2,926,054,383.01) |
| 4127 | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Payable | E | D | | (344,224,726.18) |
| 4129 | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Ou | E | M | | (49,071,578,718.93) |
| 4129 | Amounts Appropriated From Specific Treasury Managed Trust Fund TAFS - Transfers-Ou | E | D | | (1,032,909,433.95) |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | B | M | | (18,161,530,027.42) |
| 4166 | Allocations of Realized Authority - To Be Transferred From Invested Balances | E | M | | (15,443,486,499.33) |
| 4167 | Allocations of Realized Authority - Transferred Fron Invested Balances | E | M | | (179,060,043,527.97) |
| 4172 | Nonallocation Transfers of Invested Balances - Payable | E | M | | (11,615,652.48) |
| 4201 | Total Actual Resources - Collectec | B | | | 33,143,256,771.39 |
| 4201 | Total Actual Resources - Collectec | E | | | 33,143,256,771.39 |
| 4320 | Adjustments for Changes in Prior-Year Allocations of Budgetary Resources | E | D | | (447,798,266.21) |
| 4357 | Cancellation of Appropriated Amounts Receivable Fron Invested Special or Trust Fund | E | | | 0.00 |
| 4384 | Temporary Reduction Returned by Appropriator | B | D | | (91,499,519.53) |
| 4384 | Temporary Reduction Returned by Appropriator | E | D | | 0.00 |
| 4620 | Unobligated Funds Exempt From Apportionmen | B | | | 0.00 |
| 4620 | Unobligated Funds Exempt From Apportionmen | E | | | (9,633,688,939.37) |
| 4397 | Receipts and Appropriations Temporarily Preclude From Obligation | B | M | | (10,554,404,020.49) |
| 4397 | Receipts and Appropriations Temporarily Preclude From Obligation | E | M | | (10,554,404,020.49) |
| 4157 | Authority Made Available From Receipt or Appropriation Balances Previously Precluded From Obligation | E | M | | 1,454,646,891.47 |
| 4902 | Delivered Orders - Obligations, Paid | E | M | B | (8,734,884.26) |
| 4902 | Delivered Orders - Obligations, Paid | E | D | B | (321,282,208.78) |
| 4902 | Delivered Orders - Obligations, Paid | E | M | N | (356,450,846.01) |
| 4902 | Delivered Orders - Obligations, Paid | E | D | N | (1,708,370,356.04) |
| 4901 | Delivered Orders - Obligations, Unpaid | B | | | (1,197,442,272.70) |
| 4901 | Delivered Orders - Obligations, Unpaid | E | | | (1,926,860,232.51) |
| 4971 | Downward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | 447,798,266.21 |
| 4981 | Upward Adjustments of Prior - Year Unpaid Delivered Orders - Obligations, Recoveries | E | | | 0.00 |
| | | | | | 0.00 |
| <u>B/E</u> | Beginning / Ending | | | | |
| <u>M/D</u> | Mandatory / Discretionary | | | | |
| <u>B/N</u> | Balance / New | | | | |

Federal Supplementary Medical Insurance Trust Fund
20X8004
Attest Adjusted Trial Balance
August 31, 2007 Through September 30, 2007
Preliminary

RUN DATE: 10/04/07

RUN TIME: 11:11:24

| ACCT# | G/L | DESCRIPTION | BEGINNING BALANCE | TOTAL DEBITS | TOTAL CREDITS | ENDING BALANCE | ATTEST ADJUSTING DEBITS | ATTEST ADJUSTING CREDITS | ATTEST ENDING BALANCE |
|--------------------|-----|------------------------------------|---------------------------|--------------------------|--------------------------|---------------------------|-------------------------------|--------------------------------|-----------------------------|
| ASSETS | | | | | | | | | |
| 1010 | | CASH | 136,335,934.01 | 18,307,774,509.37 | 18,306,435,881.48 | 137,674,561.90 | 0.00 | 0.00 | 137,674,561.90 |
| 1340 | | ACCRUED INCOME RECEIVABLE | 311,245,838.07 | 176,333,077.61 | 7,648,701.26 | 479,930,214.42 | 0.00 | 0.00 | 479,930,214.42 |
| 1610 | | PRINCIPAL ON INVESTMENTS | 46,780,174,000.00 | 4,023,395,000.00 | 11,555,556,000.00 | 39,248,013,000.00 | 0.00 | 0.00 | 39,248,013,000.00 |
| | | TOTAL ASSETS | 47,227,755,772.08 | 22,507,502,586.98 | 29,869,640,582.74 | 39,865,617,776.32 | 0.00 | 0.00 | 39,865,617,776.32 |
| LIABILITIES | | | | | | | | | |
| 2150 | | LIABILITY FOR ALLOCATION | 18,996,710,220.94 | 11,154,638,348.69 | 10,883,309,388.75 | 18,725,381,261.00 | 2 | 18,725,381,261.00 | 0.00 |
| 2155 | | EXPENDITURE TRANSFER PAY | 2,040,121,895.18 | 569,734,596.88 | 8,674,668.00 | 1,479,061,966.30 | 4 | 1,479,061,966.30 | 0.00 |
| | | TOTAL LIABILITIES | 21,036,832,116.12 | 11,724,372,945.57 | 10,891,984,056.75 | 20,204,443,227.30 | | 20,204,443,227.30 | 0.00 |
| | | TOTAL NET ASSETS | 26,190,923,655.96 | 34,231,875,532.55 | 40,761,624,639.49 | 19,661,174,549.02 | | 20,204,443,227.30 | 39,865,617,776.32 |
| CAPITAL | | | | | | | | | |
| 3310 | | PRIOR UNDISTRIBUTED INC | 11,030,296,713.52 | 0.00 | 0.00 | 11,030,296,713.52 | 5 | 20,204,443,227.30 | 13,323,206,717.59 |
| | | PROGRAM AGENCY EQUITY | | | | | | 0.00 | 20,204,443,227.30 |
| | | TOTAL CAPITAL | 11,030,296,713.52 | 0.00 | 0.00 | 11,030,296,713.52 | | 20,204,443,227.30 | 33,527,649,944.89 |
| INCOME | | | | | | | | | |
| 5311 | | INTEREST ON INVESTMENTS | 1,898,808,991.29 | 7,648,701.26 | 192,649,146.28 | 2,083,809,436.31 | 0.00 | 0.00 | 2,083,809,436.31 |
| 5600 | | GIFTS | 20,061.40 | 0.00 | 0.00 | 20,061.40 | 0.00 | 0.00 | 20,061.40 |
| 5750 | | FEDERAL MATCHING | 135,151,514,650.84 | 1,663,307,373.58 | 4,333,669,934.09 | 137,821,877,211.35 | 0.00 | 0.00 | 137,821,877,211.35 |
| 5750 | | REIMBURSE UNION ACTIVITY | 766,765.47 | 0.00 | 0.00 | 766,765.47 | 0.00 | 0.00 | 766,765.47 |
| 5750 | | TRANSFERS IN-TRANSITIONAL ASSIST B | (1,442,521.86) | 0.00 | 11,257,368.78 | 9,814,846.92 | 0.00 | 0.00 | 9,814,846.92 |
| 5750 | | FED CONTR ADMIN COSTS - RX ACCOUNT | 952,620,396.32 | 529,921.00 | 64,695,109.94 | 1,016,785,585.26 | 0.00 | 0.00 | 1,016,785,585.26 |
| 5750 | | FED CONTR BENEFITS - RX ACCOUNT | 40,066,668,686.97 | 0.00 | 265,916,519.69 | 40,332,585,206.66 | 0.00 | 0.00 | 40,332,585,206.66 |
| 5760 | | CMS INTERFUND INT PMT | (2,290,702.00) | 0.00 | 0.00 | (2,290,702.00) | 0.00 | 0.00 | (2,290,702.00) |
| 5900 | | OTHER INCOME | 14,782,025.84 | 0.00 | 1,243,148.00 | 16,025,173.84 | 0.00 | 0.00 | 16,025,173.84 |
| 5900 | | PREMIUMS COLLECTED - AGED | 38,298,242,020.66 | 553,436,643.45 | 801,267,335.14 | 38,546,072,712.35 | 0.00 | 0.00 | 38,546,072,712.35 |
| 5900 | | PREMIUMS COLLECTED - DISABLED | 6,614,281,205.81 | 16,123.30 | 576,145,643.50 | 7,190,410,726.01 | 0.00 | 0.00 | 7,190,410,726.01 |
| 5900 | | PREMIUMS COLLECTED - RX DRUG | 1,628,078,585.83 | 793.36 | 1,979.79 | 1,628,079,772.26 | 0.00 | 0.00 | 1,628,079,772.26 |
| 5900 | | PAYMENTS FROM STATES - RX ACCOUNT | 6,448,280,938.76 | 0.00 | 529,174,333.80 | 6,977,455,272.56 | 0.00 | 0.00 | 6,977,455,272.56 |
| 5900 | | BASIC PREMIUMS MEDICARE ADVANTAGE | 66,556,615.11 | 0.00 | 0.00 | 66,556,615.11 | 0.00 | 0.00 | 66,556,615.11 |
| | | TOTAL INCOME | 231,136,887,720.44 | 2,224,939,555.95 | 6,776,020,519.01 | 235,687,968,683.50 | 0.00 | 0.00 | 235,687,968,683.50 |

Federal Supplementary Medical Insurance Trust Fund
20X8004
Attest Adjusted Trial Balance
August 31, 2007 Through September 30, 2007
Preliminary

RUN DATE: 10/04/07
RUN TIME: 11:11:24

| RUN TIME: 11:11:24 | | | | | | | | | | |
|--------------------|---------------------------------------|--------------------|-------------------|-------------------|--------------------|-----------|-------------------|---------|-------------------|--------------------|
| G/L | | BEGINNING | TOTAL | TOTAL | ENDING | ATTEST | ATTEST | ATTEST | | |
| ACCT# | DESCRIPTION | BALANCE | DEBITS | CREDITS | BALANCE | ADJUSTING | ADJUSTING | ENDING | | |
| | | | | | | DEBITS | CREDITS | BALANCE | | |
| EXPENSES | | | | | | | | | | |
| 5760 | SSA LAE ANNUAL | 794,760,894.70 | 47,948,741.00 | 47,948,741.00 | 794,760,894.70 | 3 | 356,009,571.98 | 4 | 208,394,683.17 | 942,375,783.51 |
| 5760 | SSA LAE NO YEAR | 12,978,705.80 | 15,173,912.00 | 15,173,912.00 | 12,978,705.80 | 3 | 25,563,332.21 | 4 | 14,263,887.01 | 24,278,151.00 |
| 5760 | SALARIES & EXPENSES - CMS | 1,654,718,531.18 | 126,220,297.13 | 151,927,124.88 | 1,629,011,703.43 | 3 | 815,869,368.51 | 4 | 1,251,402,050.12 | 1,193,479,021.82 |
| 5760 | SALARIES & EXPENSES - OS | 33,339,240.00 | 0.00 | 0.00 | 33,339,240.00 | | 0.00 | | 0.00 | 33,339,240.00 |
| 5760 | PAYMENT ASSESSMENT COMMISSION | 4,026,528.00 | 0.00 | 0.00 | 4,026,528.00 | | 0.00 | | 0.00 | 4,026,528.00 |
| 5760 | RAILROAD RETIREMENT BOARD EXPENSE | 5,853,378.00 | 500,000.00 | 0.00 | 6,353,378.00 | | 0.00 | | 0.00 | 6,353,378.00 |
| 5760 | MEDICAID PART B PREMIUM EXP | 355,001,346.00 | 367,349,336.00 | 358,674,668.00 | 363,676,014.00 | 3 | 0.00 | 4 | 5,001,346.00 | 358,674,668.00 |
| 5760 | DOWNWARD ADJUSTMENT - SSA LAE ANNUAL | (167,846,159.51) | 0.00 | 0.00 | (167,846,159.51) | | 0.00 | | 0.00 | (167,846,159.51) |
| 5760 | SSA INTERFUND INT PMT TO SSA GF | 4,096,245.13 | 0.00 | 0.00 | 4,096,245.13 | | 0.00 | | 0.00 | 4,096,245.13 |
| 5765 | TRANSFERS OUT - BENEFIT PAYMENTS, CMS | 165,462,999,999.88 | 22,053,655,437.68 | 11,174,655,437.68 | 176,341,999,999.88 | 1 | 18,161,530,027.42 | 2 | 15,443,486,499.33 | 179,060,043,527.97 |
| 5765 | TRANSFER TO TRANSITIONAL ASSISTANCE | (5,001,346.00) | 11,257,368.78 | 11,257,368.78 | (5,001,346.00) | 1 | 16,843,361.73 | 2 | 2,027,168.81 | 9,814,846.92 |
| 5765 | TRANSITIONAL ASSISTANCE-ADMIN EXP | 0.00 | 79,573.41 | 79,573.41 | 0.00 | 1 | 41,207,343.14 | 2 | 31,427,028.52 | 9,780,314.62 |
| 5765 | FSMI CHARGES FOR RX ADMIN | 0.00 | 616,315.85 | 616,315.85 | 0.00 | 1 | 81,267,939.75 | 2 | 62,680,545.68 | 18,587,394.07 |
| 5765 | TRANS OUT BEN PMTS - RX ACCOUNT | 48,795,847,352.32 | 265,916,519.69 | 0.00 | 49,061,763,872.01 | 1 | 2,924,027,214.20 | 2 | 2,924,027,214.20 | 49,061,763,872.01 |
| 5765 | RX ACCT ADMIN - NONSTARTUP | 1,179,623,804.81 | 64,695,109.94 | 64,695,109.94 | 1,179,623,804.81 | 1 | 75,035,072.43 | 2 | 250,117,151.98 | 1,004,541,725.26 |
| 5765 | MEDICARE ADVANTAGE STABILIZATION | 7,306,263.73 | 4,309,388.75 | 0.00 | 11,615,652.48 | | 0.00 | 2 | 11,615,652.48 | 0.00 |
| 6100 | TREASURY ADMIN EXPENSE - BPD | 145,600.96 | 12,083.31 | 0.00 | 157,684.27 | | 0.00 | | 0.00 | 157,684.27 |
| 6100 | MEDICARE REFUNDS | (2,161,589,607.00) | 0.00 | 51,875,762.00 | (2,213,465,369.00) | | 0.00 | | 0.00 | (2,213,465,369.00) |
| | TOTAL EXPENSE | 215,976,260,778.00 | 22,957,734,083.54 | 11,876,904,013.54 | 227,057,090,848.00 | | 22,497,353,231.37 | | 20,204,443,227.30 | 229,350,000,852.07 |
| TOTAL EQUITY | | | | | | | | | | |
| | | 26,190,923,655.96 | 25,182,673,639.49 | 18,652,924,532.55 | 19,661,174,549.02 | | 42,701,796,458.67 | | 62,906,239,685.97 | 39,865,617,776.32 |
| BALANCE | | | | | | | | | | |
| | | 0.00 | 59,414,549,172.04 | 59,414,549,172.04 | 0.00 | | 62,906,239,685.97 | | 62,906,239,685.97 | 0.00 |

Footnotes for Adjusting Entries

- 1 To reverse FY06 ending payable in the amount of \$21,299,910,958.67 in order to bring Transfers Out-Benefit Payments, Transitional Assistance Benefit Payments, Transitional Assistance and Prescription Drug Admin Expenses and State Low Income Determinations to a cash basis.
- 2 To reverse current payable in the amount of \$18,725,381,261.00 in order to bring Transfers Out-Benefit Payments, Transitional Assistance Benefit Payments, Transitional Assistance and Prescription Drug Admin Expenses, Medicare Advantage Stabilization and State Low Income Determinations to a cash basis.
- 3 To reverse FY06 ending payable in the amount of \$1,197,442,272.70 in order to bring LAEs, Salaries & Expenses, Medicaid Part B Premium Expense, and Transfers -OIG Oversight to a cash basis figure.
- 4 To reverse current payable in the amount of \$1,479,061,966.30 in order to bring LAEs, Salaries & Expenses, Medicaid Part B Premium Expense, and Transfers -OIG Oversight to a cash basis figure.
- 5 To reclassify the current payables in the amounts of \$18,725,381,261.00 and \$1,479,061,966.30 as Program Agency Equity.

Federal Supplementary Medical Insurance Trust Fund
20X8004
Schedule of Assets & Liabilities
September 30, 2007

Preliminary

ASSETS

| | |
|----------------------------|------------------------------------|
| Fund Balance with Treasury | \$ 137,674,561.90 |
| Interest Receivable | 479,930,214.42 |
| Other Receivable | 0.00 |
| Investments (Net) | <u>39,248,013,000.00</u> |
| TOTAL ASSETS | \$ <u>39,865,617,776.32</u> |

LIABILITIES

| | |
|--------------------------|------------------------------------|
| Program Agency Equity: | |
| Available | \$ 20,204,443,227.30 |
| Other | <u>19,661,174,549.02</u> |
| TOTAL LIABILITIES | \$ <u>39,865,617,776.32</u> |

Federal Supplementary Medical Insurance Trust Fund
20X8004
Schedule of Activity
For the Period October 1, 2006 Through September 30, 2007
Preliminary

REVENUES

| | |
|------------------------------------|-------------------------------------|
| Interest Revenue | \$ 2,083,809,436.31 |
| Transfers in from Program Agencies | 179,179,538,913.66 |
| Premiums | 54,408,575,098.29 |
| Other Income | <u>16,045,235.24</u> |
| Total Revenues | \$ <u>235,687,968,683.50</u> |

DISPOSITION OF REVENUES

| | |
|--|--|
| Transfers to Program Agencies | \$ 229,349,843,167.80 |
| Reimbursements to Treasury Bureaus and the General Fund | <u>157,684.27</u> |
| Total Disposition of Revenues | \$ <u>229,350,000,852.07</u> |
| NET INCREASE / (DECREASE) IN PROGRAM AGENCY EQUITY | \$ <u><u>6,337,967,831.43</u></u> |